

**215.0000 CERTIFICATED AIRCRAFT**

*See Aircraft*

**215.0005 Air Taxi.** An air taxi operator is an air carrier who directly engages in the air transportation of persons, property, or mail or any combination thereof. If the operator works under a plan which provides more or less regular service between two or more locations, then he qualifies as a "scheduled" air taxi operator. Otherwise, he is a "nonscheduled" operator. An operator's registration certificate (CAB Form 298-A) will indicate the type of service he will perform and the F.A.A. registration number of each aircraft he intends using.

The following guidelines are recommended when assessing aircraft either owned or leased by air taxi operators:

1. Aircraft owned. Assess as an air taxi if the operator has listed the aircraft on the CAB Form 298-A or if a review of his records indicates any use of the aircraft for such purposes.
2. Aircraft leased. An air taxi operator may lease an aircraft for a continuous period, or he may have an arrangement with one or more aircraft owners to rent aircraft on a trip basis. Where the arrangement is other than on a trip basis, assess as if the aircraft is owned by the operator, even though the aircraft may be assessed to a nonoperator. If the arrangement is on a trip basis, look for repeated use of the aircraft for air taxi service. If an aircraft is used as an air taxi only once during a six-month period, assess as you would other comparable aircraft. However, if the operator's records indicate more than one use of the aircraft as an air taxi during a six-month period, assess as an air taxi. LTA 9/22/77 (No. 77/131).

**215.0015 First Revenue Flight.** Revenue and Taxation Code section 1152a provides that all time prior to an aircraft's first entry into revenue service of the carrier in control of the aircraft is to be excluded. This exclusion applies only once per aircraft per carrier. LTA 2/8/83 (No. 83/17).

**215.0020 Foreign-Owned Aircraft.** Aircraft owned by foreign governments are exempt from personal property taxation by Revenue and Taxation Code section 5331. Aircraft owned, based and registered abroad and used exclusively in international commerce are exempt from property taxation (*Scandinavian Airlines System, Inc. v. Los Angeles County*, 56 Cal.2d 11, cert. denied, 368 U.S. 899). Since foreign carriers cannot engage in interstate commerce, no foreign aircraft are subject to property taxation. C 11/1/82; C 10/21/2002.